

Author: Karnette Analyst: Nicole Kwon Bill Number: AB 1186Related Bills: None Telephone: 845-7800 Amended Date April 10, 2007Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Private Railroad Car Tax Law

ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

TECHNICAL BILL – No program or fiscal changes to existing program.

☒ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.

MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended _____ still applies.

MINOR AMENDMENT – No change in approved position of _____.

See Comments below

OTHER – See comments below.

COMMENTS:

This bill contains provisions relating to the State Board of Equalization to assess and tax private railroads cars operated in this state.

The April 10, 2007, amendments eliminated the provisions relating to the enterprise zone sales or use tax credit in the Revenue and Taxation Code and instead added the provisions stated above. The bill as amended would no longer impact the department's programs and operations or state income tax revenue.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ X NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Nicole Kwon

4/18/07